

## **Information Reporting Program (IRP) FAQ**

### **Q1. What are Information Returns?**

**A1.** *Information Returns are tax documents sent to a person who receives income or has conducted transactions that require reporting according to Internal Revenue Codes and Regulations.*

### **Q2. Who must file Information Returns electronically/magnetically?**

**A2.** *Any entity (including corporations, partnerships, sole proprietorships, employers, estates and trusts) that files 250 or more of any type of Information Return (Form 1042-S, 1098, 1099, 5498, or W-2G) for any calendar year.*

**Note:** Form W-2 is filed with the Social Security Administration (SSA).

### **Q3. What options are available for filing Information Returns?**

**A3.** *There are two options for filing Information Returns:*

- **Option 1:** *Electronically using a modem and asynchronous communications. Typically, modems for desktop computers of all types are capable of asynchronous communications. Communications software such as Hyperterminal, Procomm, PCAnywhere, etc. or Dial-Up network/web browser software will connect you to the IRS electronic filing system.*
- **Option 2:** *Magnetically using a one-half inch, 8mm, or 4mm tape cartridge; one-quarter inch cartridge (QIC); or 3 1/2 inch diskette.*

**Note:** Beginning in calendar year 2003 for Tax Year 2002, 9-track magnetic tape will no longer be an acceptable method for submitting Information Returns to IRS/MCC.

### **Q4. How can I get a waiver from filing electronically/magnetically?**

**A4.** *If payers are required to file original or corrected returns on magnetic media, but such filing would create undue hardships, they may request waivers*

*from these filing requirements for the current tax year only by submitting [Form 8508](#), Request for Waiver From Filing Information Returns on Magnetic Media. A separate Form 8508 must be submitted for each payer. Filers are encouraged to submit Form 8508 to IRS/MCC at least 45 days before the due date of the returns.*

**Q5. How can I get an extension of time to file?**

**A5.** *An extension of time to file may be requested for Forms 1042-S, 1098, 1099, 5498, 8027, W-2G, and W-2. Submit [Form 8809](#), Request for Extension of Time to File Information Returns, to IRS/Martinsburg Computing Center (IRS/MCC) at the address shown on the form. Submit Form 8809 as soon as you know an extension of time to file is necessary. Form 8809, however, must be filed by the due date of the returns to be considered. A request for an extension of time to file for more than 50 payers requires electronic or magnetic submission. All electronically or magnetically filed extensions are required to have a five-character alpha/numeric Transmitter Control Code (TCC).*

**Note:** For extension requests filed electronically, the transmitter must fax the Form 8809 the same day the transmission is made.

**Note:** For extension requests filed magnetically, the transmitter must include Form 8809 in the same package as the corresponding media.

**Q6. How do I apply to file electronically/magnetically?**

**A6.** *You are required to submit [Form 4419](#), Application for Filing Information Returns Magnetically/Electronically, to request authorization to file Information Returns with IRS/MCC. Upon approval, a Transmitter Control Code (TCC) will be assigned. Form 4419 should be submitted to IRS/MCC at least 30 days before the due date of the returns for current year processing.*

**Q7. Where do I send Form 4419, Application for Filing Information Returns Magnetically/ Electronically?**

**A7.** *Send the application Form 4419 to:*

**Internal Revenue Service  
Martinsburg Computing  
Center (MCC)  
Information Reporting  
Program  
230 Murall Drive  
Kearneysville, WV 25430**

**Q8.** Can the same Transmitter Control Code (TCC) be used when filing for multiple payers?

**A8.** *Yes, IRS/MCC encourages transmitters who file for multiple payers to submit one application and to use the assigned Transmitter Control Code (TCC) for all payers.*

**Q9.** Can one Transmitter Control Code (TCC) be used to report all kinds of Information Returns?

**A9.** *No, one Transmitter Control Code (TCC) may be used to submit Forms 1098, 1099, 5498, and W-2G. If submitting Information Returns for Forms 1042-S, 8027, or Questionable W-4, a separate TCC will be assigned for each return.*

**Q10.** Where can I locate a provider of support services?

**A10.** *The Approved IRS e-file for Business Providers web site at [Approved IRS e-file for Business Providers](#).*

*Or*

*[Publication 1582](#), Information Returns Vendor List, contains the names of service bureaus that will produce files on the prescribed types of magnetic media, or via electronic filing for payers. Some vendors will also provide software packages for payers to produce electronic or magnetic media files on their own computer systems.*

**Q11.** What is a TEST file?

**A11.** *A test file allows IRS/MCC the opportunity to process your test data, ensuring it meets the specifications required when reporting various information returns. A test file must consist of a sample of each type of record.*

**Note:** For more information refer to [Publication 1220](#), Sec.8.

**Q12. When can test files be submitted?**

**A12.**

- *Electronic test files for Forms 1098, 1099, 5498 and W-2G may be submitted between November 1<sup>st</sup> of the current year and February 15<sup>th</sup> of the following year.*
- *Magnetic test files for Forms 1098, 1099, 5498 and W-2G may be submitted between November 1<sup>st</sup> of the current year and December 15<sup>th</sup> of the current year.*
- *Electronic/Magnetic test files for Form 1042-S may be submitted between December 1<sup>st</sup> of the current year and February 15<sup>th</sup> of the following year.*
- *Electronic test files for Form 8027 may be submitted between October 1<sup>st</sup> of the current year and February 15<sup>th</sup> of the following year.*
- *Magnetic test files for Form 8027 may be submitted between October 1<sup>st</sup> of the current year and December 15<sup>th</sup> of the current year.*

**Q13. What is the Combined Federal/State Filing Program?**

**A13.** *The Combined Federal/State Filing (CF/SF) Program simplifies Information Returns filing for the taxpayer. IRS/MCC forwards certain information returns to participating states free of charge for approved filers. Separate reporting to those states is not necessary. Additional information can be found in [Publication 1220](#), Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically or Magnetically.*

**Q14. What is a Form 4804?**

**A14.** [Form 4804](#), Transmittal of Information Returns Reported Magnetically, identifies the person or organization submitting file(s) magnetically. Form 4804 must accompany all magnetic media shipments. Form 4804 is not required for electronic files.

**Q15. Can Form 4804 be computer-generated?**

**A15.** Yes, IRS/MCC allows for the use of computer-generated substitutes for [Form 4804](#). Substitutes must contain all information requested on the original form including the affidavit and signature line. Photocopies are acceptable, but an original signature is required.

**Q16. What are the due dates for electronic/magnetic filing of Form 1042-S, 1098, 1099, 5498, 8027 and W-2G?**

**A16.**

- Electronic/Magnetic filing for Form 1042-S is due to IRS by March 15<sup>th</sup>.
- Electronic filing for Forms 1098, 1099 and W-2G is due to IRS by March 31<sup>st</sup>.
- Magnetic filing for Forms 1098, 1099, and W-2G is due to IRS by February 28<sup>th</sup>.
- Electronic/Magnetic filing for Forms 5498 and 5498-MSA is due to IRS by May 31<sup>st</sup>.
- Electronic/Magnetic filing for Form 8027 is due to IRS by February 28<sup>th</sup>.

**Note:** If any due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day.

**Q17. Should IRS/MCC be notified if there is a name/TIN/address change?**

**A17.** Yes, if any of the information (name, TIN or address) on the Form 4419 changes, please notify IRS/MCC in writing so the IRS/MCC database can be updated. However, a change in the method of information return submissions is not information that needs to be updated (e.g., diskette to electronic). Include the Transmitter Control Code (TCC) in all correspondence.

**Q18. Where can I find additional information regarding the FIRE (*Filing Information Returns Electronically*) system?**

**A18.** *For more information on the FIRE system refer to [Publication 1220](#), Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically or Magnetically or Publication 3609, Filing Information Returns Electronically.*

**Q19. How can I contact the IRS, Martinsburg Computing Center for more information regarding electronic filing/magnetic media of Form 1042-S, 1098, 1099, 5498, 8027 and W-2G?**

**A19.** *Contact the Information Reporting Program Customer Service Section, toll free at 1-866-455-7438, or non-toll free at (304) 263-8700 Monday through Friday, 8:30 A.M. to 4:30 P.M. Eastern time or by email at [mccirp@irs.gov](mailto:mccirp@irs.gov). Telecommunications Devices for the Deaf (TDD) may be reached non-toll free at (304) 267-3367.*